
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors, Assessors, and Vendors

FROM: Josh Jacoboski, Director of Data Analysis & Information Systems
Jessica Harmon, Director of Fiscal and Management Analysis, Legislative Services Agency

DATE: May 27, 2026

SUBJECT: Update to 50 IAC 26 Code Lists

The purpose of this memorandum is to inform county auditors, county assessors, and property tax management system software vendors about updates to the following code lists as referenced in 50 IAC 26 and defined in the Property Tax Management System Code List Manual: Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits).

Under 50 IAC 26-20-3, the Department of Local Government Finance (“Department”) and Legislative Services Agency (“LSA”) jointly manage code lists for required data submissions. Effective May 27, 2026, the entries that are bolded and highlighted in the tables below are to be added to the respective code lists.

Please note that due to the deadline for county auditors to submit their 2025 Pay 2026 property tax data files having already passed, the new entries added to Code List 37 will not pertain to the 2025 Pay 2026 property tax data submission. Instead, the new entries will pertain to the property tax data submissions for the 2026 Pay 2027 cycle and going forward.

Contact Information

If you have any questions pertaining to these updates, please contact Director of Data Analysis & Information Systems Josh Jacoboski at jjacoboski@dlgf.in.gov or (317) 234-8274.

Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits)

Applied to the following fields for data submission to DLGF and LSA:

ADJMENTS table Adjustment Code field

ALLCERRATE table Rate Type Code field

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
01	MORTGAGE		2023
02	HOMESTEAD CREDIT (STATE, COIT, CEDIT)		2016
03	STANDARD DEDUCTION	6-1.1-12-37	2030
04	OVER 65	6-1.1-12-9, 10.1	2025
05	BLIND	6-1.1-12-11, 12	2025
06	DISABLED	6-1.1-12-11, 12	2025
07	VET TOTAL DISABILITY	6-1.1-12-14, 15	
08	VET PARTIAL DISABILITY	6-1.1-12-13, 15	2026
09	VETERAN WORLD WAR I		2016
10	SPOUSE VETERAN WORLD WAR I	6-1.1-12-16, 17	
11	REHABILITATED RESIDENTIAL PROPERTY	6-1.1-12-18	2025
12	REHABILITATED PROPERTY	6-1.1-12-22	2025
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES		2018
14	RESOURCE RECOVERY SYSTEMS	6-1.1-12-28.5	2025
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE		2018
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT	6-1.1-12.1	
17	TIF EXEMPTION	36-7-14-37	
18	PERSONAL PROPERTY SOLDIERS EXEMPTION	6-1.1-10-17	
19	RESOURCE RECOVERY/COAL OR OIL SHALE SYSTEM	6-1.1-12-28.5	2025
20	ECONOMIC REVITALIZATION AREA-PERSONAL PROPERTY ABATEMENT	6-1.1-12.1-4.5	
21	ENTERPRISE ZONE		2007
22	TIF REPLACEMENT CREDIT		2008
23	FERTILIZER DEDUCTION	6-1.1-12-38	2025
24	PROPERTY TAX REPLACEMENT CREDIT (STATE)		2008
25	GOVERNMENT-OWNED, NON-TAXABLE		2008
26	EDUCATIONAL	6-1.1-10-16	
27	LITERARY	6-1.1-10-16	
28	SCIENTIFIC	6-1.1-10-16	
29	RELIGIOUS	6-1.1-10-16	
30	CHARITABLE	6-1.1-10-16	
31	HOSPITAL	6-1.1-10-18.5	
32	LOW INCOME RESIDENCE	6-1.1-10-16	
33	INDUSTRIAL WASTE CONTROL FACILITY	6-1.1-10-9	
34	POLLUTION CONTROL-PERSONAL PROPERTY	6-1.1-10-12	
35	LAKE/RESERVOIR	6-1.1-10-16.5	
36	LOW INCOME HOUSING	6-1.1-10-16.7	
37	FINE ARTS-PERSONAL PROPERTY	6-1.1-10-18	
38	FRATERNITY/SORORITY	6-1.1-10-24	

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
39	SPECIFIED ORGANIZATION	6-1.1-10-25	
40	<i>INTERSTATE COMMERCE-PERSONAL PROPERTY</i>		2008
41	<i>TRUCK CHASSIS</i>		2008
42	<i>NON-RESIDENT AUTO DEALER</i>		2008
43	<i>BUS CHASSIS</i>		2008
44	OTHER		
45	CEMETERY	6-1.1-10-27	
46	SUPPLEMENTAL HOMESTEAD CREDIT	6-1.1-20.6-7.7	
47	OVER 65 CREDIT	6-1.1-51.3-1	
48	BLIND/DISABLED CREDIT	6-1.1-51.3-2	
49	COMMUNITY LAND TRUST CREDIT	6-1.1-50.1	
50	<i>REAL INVESTMENT DEDUCTION</i>		2010
51	<i>PP INVESTMENT DEDUCTION</i>		2010
52	<i>UTILITY INVESTMENT DEDUCTION</i>		2010
53	REAL EZ INVESTMENT DEDUCTION	6-1.1-45-9	
54	PERSONAL PROPERTY EZ INVESTMENT DEDUCTION	6-1.1-45-9	
55	<i>CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT)</i>		2007
56	OVER 65 CIRCUIT BREAKER CREDIT	6-1.1-20.6-8.5	
57	<i>CREDIT RESIDENTIAL CREDIT</i>		2016
58	<i>LOIT HOMESTEAD CREDIT (HEA 1478-2007)</i>		2016
59	<i>LOIT RESIDENTIAL CREDIT (HEA 1478-2007)</i>		2016
60	<i>LOIT PTRC – ALL PROPERTY (HEA 1478-2007)</i>		2016
61	CIRCUIT BREAKER CREDIT – HOMESTEAD RESIDENTIAL	6-1.1-20.6-7.5	
62	CIRCUIT BREAKER CREDIT – NON-HOMESTEAD RESIDENTIAL	6-1.1-20.6-7.5	
63	CIRCUIT BREAKER CREDIT – OTHER REAL AND PERSONAL PROPERTY	6-1.1-20.6-7.5	
64	SUPPLEMENTAL STANDARD DEDUCTION	6-1.1-12-37.5	
65	MODEL HOME DEDUCTION	6-1.1-12.6	
66	CERTIFIED TECHNOLOGY PARK DEDUCTION	6-1.1-12.7	
67	RESIDENCE IN INVENTORY	6-1.1-12.8	
68	<i>SEMINARY FUND CREDIT (VANDERBURGH COUNTY ONLY)</i>	20-42-3	2026
69	HERITAGE BARN DEDUCTION	6-1.1-12-26.2	
70	EARLY CHILDHOOD EDUCATION SERVICES EXEMPTION	6-1.1-10-16	
71	COMMON AREAS EXEMPTION	6-1.1-10-37.5	
72	BASEMENTS IN SPECIAL FLOOD HAZARD AREAS EXEMPTION	6-1.1-10-16.8	
73	EXEMPTION FOR MIXED-USE, GOVERNMENT-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	6-1.1-10	
74	EXEMPTION FOR MIXED-USE, PRIVATELY-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	6-1.1-10	
75	HOMEOWNERS ASSOCIATION PERSONAL PROPERTY EXEMPTION	6-1.1-10-37.8	
76	VETERAN HOMESTEAD GRANTED BY A NOT-FOR- PROFIT DEDUCTION	6-1.1-12-14.5	
77	LIT PTRC – 1% AV	6-3.6-5-6	
78	LIT PTRC – 2% AV	6-3.6-5-6	

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
79	LIT PTRC – 3% AV	6-3.6-5-6	
80	LIT PTRC – RESIDENTIAL PROPERTY	6-3.6-5-6	
81	<i>LIT PTRC – RESIDENTIAL PROPERTY THAT WOULD QUALIFY FOR A HOMESTEAD</i>		2017
82	<i>LIT PTRC – RENTAL PROPERTY</i>		2017
83	LIT PTRC – ALL PROPERTY	6-3.6-5-6	
84	LAND BANK DEDUCTION	6-1.1-46	
85	MEDICAL PROVIDERS OF UNDERSERVED AREAS EXEMPTION	6-1.1-10-47	
86	<i>SOLAR ENERGY HEATING OR COOLING SYSTEM DEDUCTION</i>	6-1.1-12-26	2025
87	<i>WIND POWER DEVICE DEDUCTION</i>	6-1.1-12-29	2025
88	<i>SOLAR POWER DEVICE DEDUCTION</i>	6-1.1-12-26.1	2025
89	<i>HYDRO-ELECTRIC POWER DEVICE DEDUCTION</i>	6-1.1-12-33	2025
90	<i>GEOHERMAL ENERGY HEATING OR COOLING DEVICE DEDUCTION</i>	6-1.1-12-34	2025
91	ECONOMIC REVITALIZATION AREA DEDUCTION FOR REAL PROPERTY IN A <i>RESIDENTIALLY DISTRESSED AREA</i>	6-1.1-12.1-2, 4.1	
92	INFRASTRUCTURE DEVELOPMENT ZONE EXEMPTION	6-1.1-12.5	
93	<i>PURCHASES OF INVESTMENT PROPERTY BY MANUFACTURERS OF RECYCLED COMPONENTS DEDUCTION</i>		2020
94	BROWNFIELD REVITALIZATION ZONE DEDUCTION	6-1.1-42-26	
95	URBAN AGRICULTURAL ZONE (UAZ) EXEMPTION	6-1.1-48	
96	COUNTY OPTION CIRCUIT BREAKER TAX CREDIT	6-1.1-49	
97	DATA CENTER PROPERTY TAX EXEMPTION	6-1.1-10-44	
98	2% PROPERTY DEDUCTION	6-1.1-12-47	
99	EMPLOYER PROVIDED CHILD CARE EXEMPTION	6-1.1-10-51	
A1	CREDIT FOR VETERAN AT LEAST 62 AND AT LEAST 10% DISABLED	6-1.1-51.3-5	
A2	CREDIT FOR VETERAN WITH SERVICE-CONNECTED DISABILITY	6-1.1-51.3-6	
A3	NONPROFIT HOSPITAL SYSTEM EXEMPTION	6-1.1-10-16	
A4	NONPROFIT SENIOR LIVING COMMUNITIES EXEMPTION	6-1.1-10.2	
A5	DEDUCTION FOR AIRCRAFT	6-1.1-51	